

**Illinois Department of Revenue
Regulations**

Title 86 Part 395 Section 395.101 Nature of the Metro-East Park and Recreation District Retailers' Occupation Tax
--

TITLE 86: REVENUE

**PART 395
METRO-EAST PARK AND RECREATION DISTRICT RETAILERS' OCCUPATION TAX**

Section 395.101 Nature of the Metro-East Park and Recreation District Retailers' Occupation Tax

a) Authority to Impose Tax

The board of directors of the Metro-East Park and Recreation District are authorized by the Metro-East Park and Recreation District Act [70 ILCS 1605] to impose the Metro-East Park and Recreation District Retailers' Occupation Tax on all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property that is titled and registered by an agency of this State's government, at retail in the district on the gross receipts from sales made in the course of the business within the district, if a proposition for the tax has been submitted to the electors of the county that creates or joins the district and approved by a majority of those voting on the question. If imposed, the tax shall only be imposed at a rate of 1/10 of 1%. The tax may not be imposed on the sale of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by the board of directors under the Metro-East Park and Recreation District Act and this Part, and all civil penalties that may be assessed as an incident of that Act and this Part, shall be collected and enforced by the Illinois Department of Revenue (Department).

b) Passing on the Tax

The legal incidence of the Metro-East Park and Recreation District Retailers' Occupation Tax is on the seller. Nevertheless, the General Assembly has authorized persons subject to any tax imposed pursuant to the authority granted in the Metro-East Park and Recreation District Act to reimburse themselves for their Metro-East Park and Recreation District Retailers' Occupation Tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that sellers are required to collect under the Use Tax Act [35 ILCS 105].

c) Exclusion from "Gross Receipts"

Any amount added to the selling price of tangible personal property by the seller because of a Metro-East Park and Recreation District Retailers' Occupation Tax, or because of the Illinois Retailers' Occupation Tax [35 ILCS 120], the Illinois Use Tax [35

ILCS 105], the Home Rule Municipal Retailers' Occupation Tax [65 ILCS 5/8-11-1], the Metro East Mass Transit District Retailers' Occupation Tax [70 ILCS 3610/5.01], or the Non-Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1.3], and collected from the purchaser, shall not be regarded as a part of the seller's gross receipts that are subject to the Metro-East Park and Recreation District Retailers' Occupation Tax.